

PROCESSING CIRCUIT CAPABLE OF MODIFYING DIGITAL AUDIO SIGNALS

Commissioner for Patents
P.O. Box 1450
Alexandria VA 22313-1450

AMENDMENT

5 Sir:

In response to the Office action of February 20, 2008, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

10 **Remarks/Arguments** begin on page 4 of this paper.